

**OPINION
45-67**

February 24, 1945 (OPINION)

COMMUNITY HALL

RE: Not Taxable

You have asked me to ascertain for you whether Lincoln Township community hall, a nonprofit association, is exempt from real estate taxes.

As I understand the situation, this hall was built by the residents of Lincoln Township with funds that were contributed by them to the project. The association consists of the local residents of the township, the hall is used for municipal purposes, and no profit is derived therefrom.

Section 57-0208 of the North Dakota Revised Code of 1943 reads: "All property described in this section to the extent herein limited shall be exempt from taxation, that is to say: "Subsection 11 thereof reads as follows:

"Real and personal property owned by lodges, chapters, commanderies, farmers' clubs, commercial clubs, and like organizations, and associations, grand or subordinate, not organized for profit, and used by them for places of meeting and for conducting their business and ceremonies, and all real and personal property owned by any fraternity, sorority, or organization of college students if such property shall be used exclusively for such purposes;"

It is my opinion that on the basis of the law quoted above, the Lincoln Township community hall, which in a sense is used for municipal purposes although it was financed by the farmers, and since it is a non-profit association, comes within the terms of the law, especially that portion of it which reads, and like organizations, and associations. It is, therefore, our opinion that if this community hall has not already been exempted from the payment of real property taxes it should be so exempted on the basis of the law herein set forth.

NELS G. JOHNSON

Attorney General